

## BRING DOWN OF 2013 RATE CASE FINANCIAL PLAN (TABLE 11)

B&V Line No	Description	2013 Rate Case				Actual Results				Difference			
		2012	2013	2014	2015	2012	2013	2014	2015	2012	2013	2014	2015
11	Total Water & Wastewater Service Revenue	565,396	576,239	615,631	639,682	568,378	580,180	617,225	646,702	2,982	3,941	1,594	7,020
12	Transfer From/(To) Rate Stabilization Fund	14,435	43,615	20,325	3,675	(8,526)	4,666	(22,925)	(21,456)	(22,961)	(38,949)	(43,250)	(25,131)
13 to 17	Other Income (a)	18,924	22,293	22,143	22,457	23,303	26,550	25,794	30,144	4,379	4,257	3,651	7,687
18	<b>Total Revenues</b>	598,755	642,147	658,099	665,814	583,155	611,396	620,094	655,390	(15,600)	(30,751)	(38,005)	(10,424)
21	<b>Liquidated Encumbrances</b>	21,500	21,500	21,500	21,500	20,802	31,148	37,436	23,859	(698)	9,648	15,936	2,359
21	<b>Total Operating Expense</b>	(390,033)	(417,619)	(427,730)	(429,937)	(375,085)	(399,316)	(410,797)	(426,767)	14,948	18,303	16,933	3,170
22	<b>Net Revenues available for Debt Service</b>	230,222	246,028	251,869	257,377	228,872	243,228	246,733	252,482	(1,350)	(2,800)	(5,136)	(4,895)
26	Total Senior Debt Service	(191,845)	(203,323)	(206,446)	(209,238)	(191,400)	(201,015)	(201,710)	(205,270)	445	2,308	4,736	3,968
30	Total Subordinate Debt Service	(1,022)	0	0	0	(1,023)				(1)	0	0	0
	<b>Net Revenues after Debt Service</b>	37,355	42,705	45,423	48,139	36,449	42,213	45,023	47,212	(906)	(492)	(400)	(927)
32	<b>Capital Account Deposit (1% NPPE)</b>	(18,476)	(19,000)	(19,380)	(19,767)	(18,867)	(19,380)	(20,194)	(20,705)	(391)	(380)	(814)	(938)
36	<b>Residual Fund Deposit from Water Operating</b>	18,879	23,705	26,043	28,372	16,496	22,273	24,829	26,507	(2,383)	(1,432)	(1,214)	(1,865)
37	<b>Residual Fund Deposit from Interest Earnings on DSRF (b)</b>	1,351	2,060	2,095	2,708	1,086	560			(265)	(1,500)	(2,095)	(2,708)
38	Transfer to Construction Fund (discretionary Transfer to the capital Fund)	0	0	0	0	0	0	0	0	0	0	0	0
39	Transfer to City General Fund (SCOOP)	(1,351)	(2,060)	(2,095)	(2,708)	(1,086)	(560)	(400)	(746)	265	1,500	1,695	1,962
40	Transfer to Debt Service Reserve Fund	(3,856)	(70,545)	(840)	0	0	(22,400)	0	0	3,856	48,145	840	0
	<b>Debt Service Coverage Ratios:</b>												
33	Total Coverage	1.09	1.11	1.12	1.12	1.08	1.10	1.11	1.12	-0.01	-0.01	-0.01	0.00
27	Total Senior Debt Service Coverage	1.20	1.21	1.22	1.23	1.20	1.21	1.22	1.23	0.00	0.00	0.00	0.00

(a) Includes other operating and nonoperation income, including interest income on funds and accounts transferable to the Revenue Fund

(b) Transfer of interest earnings from the Bond Reserve Account to the Residual Fund as shown in Line 39 to satisfy the requirements for the Transfer to the City General Fund

- Presented in thousand dollars

DSRF - Debt Service Reserve Fund

NPPE - Net Property, Plant and Equipment (Original Cost Less Depreciation)

## BRING DOWN OF 2013 RATE CASE FINANCIAL PLAN - COMPONENTS OF O&amp;M EXPENSE

Description	2013 Rate Case				Actual Results				Difference			
	2012	2013	2014	2015	2012	2013	2014	2015	2012	2013	2014	2015
<b>Division of Technology</b>	<b>(13,038)</b>	<b>(13,038)</b>	<b>(13,310)</b>	<b>(13,590)</b>	<b>(11,530)</b>	<b>(14,046)</b>	<b>(15,133)</b>	<b>(17,069)</b>	<b>1,508</b>	<b>(1,008)</b>	<b>(1,823)</b>	<b>(3,479)</b>
Personal Services	(4,587)	(4,587)	(4,605)	(4,624)	(3,995)	(4,040)	(4,621)	(5,233)	592	547	(16)	(609)
Purchase of Services	(7,570)	(7,570)	(7,797)	(8,031)	(6,798)	(9,215)	(9,567)	(10,227)	772	(1,645)	(1,770)	(2,196)
Materials, Supplies & Equipment	(881)	(881)	(908)	(935)	(738)	(791)	(944)	(1,609)	143	90	(37)	(674)
<b>Public Property</b>	<b>(3,115)</b>	<b>(3,208)</b>	<b>(3,305)</b>	<b>(3,404)</b>	<b>(3,726)</b>	<b>(3,739)</b>	<b>(3,786)</b>	<b>(3,960)</b>	<b>(611)</b>	<b>(531)</b>	<b>(482)</b>	<b>(556)</b>
Purchase of Services	(3,115)	(3,208)	(3,305)	(3,404)	(3,726)	(3,739)	(3,786)	(3,960)	(611)	(531)	(482)	(556)
<b>Office of Fleet Management</b>	<b>(7,744)</b>	<b>(7,744)</b>	<b>(7,775)</b>	<b>(7,806)</b>	<b>(7,602)</b>	<b>(7,219)</b>	<b>(8,186)</b>	<b>(8,323)</b>	<b>142</b>	<b>525</b>	<b>(411)</b>	<b>(517)</b>
Personal Services	(2,499)	(2,499)	(2,509)	(2,519)	(2,387)	(2,554)	(2,521)	(2,603)	112	(56)	(12)	(84)
Purchase of Services	(1,355)	(1,355)	(1,360)	(1,366)	(1,257)	(895)	(1,439)	(1,488)	98	460	(78)	(122)
Materials, Supplies & Equipment	(3,890)	(3,890)	(3,906)	(3,921)	(3,958)	(3,770)	(4,226)	(4,232)	(68)	120	(320)	(311)
<b>Water</b>	<b>(246,228)</b>	<b>(261,033)</b>	<b>(270,333)</b>	<b>(277,735)</b>	<b>(245,143)</b>	<b>(255,190)</b>	<b>(264,217)</b>	<b>(279,215)</b>	<b>1,085</b>	<b>5,843</b>	<b>6,115</b>	<b>(1,480)</b>
Personal Services	(85,544)	(87,436)	(88,068)	(88,716)	(82,407)	(85,258)	(89,650)	(98,443)	3,137	2,179	(1,582)	(9,727)
Purchase of Services	(112,176)	(121,952)	(128,354)	(132,802)	(113,005)	(116,003)	(114,345)	(129,760)	(829)	5,949	14,009	3,042
Materials, Supplies & Equipment	(38,545)	(40,174)	(42,563)	(45,131)	(40,657)	(43,136)	(43,539)	(40,926)	(2,112)	(2,962)	(976)	4,204
Contributions, Indemnities & Taxes					0	0	(6,036)	(3,841)	0	0	(6,036)	(3,841)
Payments to General Fund (interfund transfer)	(9,964)	(11,471)	(11,349)	(11,086)	(9,075)	(10,793)	(10,648)	(6,245)	889	678	700	4,841
<b>Finance</b>	<b>(103,525)</b>	<b>(116,248)</b>	<b>(116,478)</b>	<b>(110,686)</b>	<b>(90,055)</b>	<b>(101,419)</b>	<b>(101,800)</b>	<b>(100,570)</b>	<b>13,470</b>	<b>14,829</b>	<b>14,678</b>	<b>10,116</b>
Personal Services - Fringe Benefits	(97,350)	(111,135)	(111,365)	(105,573)	(87,008)	(96,329)	(101,800)	(100,570)	10,342	14,807	9,565	5,003
Contributions, Indemnities & Taxes	(6,175)	(5,113)	(5,113)	(5,113)	(3,047)	(5,090)	0	0	3,128	23	5,113	5,113
<b>Revenue</b>	<b>(13,625)</b>	<b>(13,510)</b>	<b>(13,665)</b>	<b>(13,824)</b>	<b>(13,933)</b>	<b>(14,602)</b>	<b>(14,523)</b>	<b>(14,887)</b>	<b>(309)</b>	<b>(1,092)</b>	<b>(858)</b>	<b>(1,063)</b>
Personal Services	(9,817)	(9,624)	(9,663)	(9,701)	(9,730)	(10,020)	(9,701)	(10,014)	87	(396)	(39)	(312)
Purchase of Services	(3,209)	(3,351)	(3,452)	(3,555)	(3,678)	(4,020)	(4,134)	(4,241)	(469)	(669)	(682)	(686)
Materials, Supplies & Equipment	(596)	(534)	(550)	(566)	(525)	(561)	(688)	(631)	71	(28)	(139)	(65)
Contributions, Indemnities & Taxes	(3)	(1)	(1)	(1)	(0)	(0)	(0)	(1)	3	1	1	0
<b>Procurement</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(63)</b>	<b>(46)</b>	<b>(69)</b>	<b>(63)</b>	<b>(61)</b>	<b>17</b>	<b>(6)</b>	<b>0</b>	<b>3</b>
Personal Services	(63)	(63)	(63)	(63)	(46)	(69)	(63)	(61)	17	(6)	0	3
<b>Law</b>	<b>(2,645)</b>	<b>(2,724)</b>	<b>(2,751)</b>	<b>(2,779)</b>	<b>(2,993)</b>	<b>(2,861)</b>	<b>(2,880)</b>	<b>(2,455)</b>	<b>(348)</b>	<b>(137)</b>	<b>(129)</b>	<b>324</b>
Personal Services	(2,040)	(2,101)	(2,110)	(2,118)	(2,287)	(2,281)	(2,193)	(2,137)	(246)	(180)	(83)	(19)
Purchase of Services	(576)	(593)	(611)	(630)	(672)	(544)	(671)	(310)	(96)	50	(60)	320
Materials, Supplies & Equipment	(28)	(29)	(30)	(31)	(34)	(36)	(17)	(8)	(6)	(7)	13	23
<b>Mayor's Office of Transportation &amp; Utilities</b>	<b>(51)</b>	<b>(51)</b>	<b>(51)</b>	<b>(52)</b>	<b>(56)</b>	<b>(170)</b>	<b>(208)</b>	<b>(228)</b>	<b>(5)</b>	<b>(119)</b>	<b>(157)</b>	<b>(176)</b>
Personal Services	(51)	(51)	(51)	(52)	(56)	(170)	(208)	(228)	(5)	(119)	(157)	(176)
Purchase of Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Operating Expense</b>	<b>(390,033)</b>	<b>(417,619)</b>	<b>(427,730)</b>	<b>(429,938)</b>	<b>(375,085)</b>	<b>(399,315)</b>	<b>(410,797)</b>	<b>(426,768)</b>	<b>14,948</b>	<b>18,304</b>	<b>16,933</b>	<b>3,170</b>

## BRING DOWN OF 2013 RATE CASE FINANCIAL PLAN - COMPONENTS OF O&amp;M EXPENSE

Description	2013 Rate Case				Actual Results				Difference			
	2012	2013	2014	2015	2012	2013	2014	2015	2012	2013	2014	2015
<b>Summary by O&amp;M Cost Component</b>												
<i>Personal Services</i>	(104,600)	(106,362)	(107,069)	(107,793)	(100,907)	(104,392)	(108,957)	(118,718)	3,693	1,969	(1,888)	(10,925)
<i>Personal Services - Fringe Benefits</i>	(97,350)	(111,135)	(111,365)	(105,573)	(87,008)	(96,329)	(101,800)	(100,570)	10,342	14,807	9,565	5,003
<i>Purchase of Services</i>	(128,001)	(138,030)	(144,878)	(149,787)	(129,135)	(134,416)	(133,942)	(149,986)	(1,134)	3,613	10,936	(199)
<i>Materials, Supplies &amp; Equipment</i>	(43,940)	(45,507)	(47,956)	(50,584)	(45,913)	(48,295)	(49,413)	(47,407)	(1,972)	(2,787)	(1,458)	3,177
<i>Contributions, Indemnities &amp; Taxes</i>	(6,178)	(5,114)	(5,114)	(5,114)	(3,047)	(5,090)	(6,037)	(3,842)	3,131	24	(922)	1,272
<i>Payments to General Fund (interfund transfer)</i>	(9,964)	(11,471)	(11,349)	(11,086)	(9,075)	(10,793)	(10,648)	(6,245)	889	678	700	4,841
<b>Total Operating Expense</b>	<b>(390,033)</b>	<b>(417,619)</b>	<b>(427,730)</b>	<b>(429,938)</b>	<b>(375,085)</b>	<b>(399,315)</b>	<b>(410,797)</b>	<b>(426,768)</b>	<b>14,948</b>	<b>18,304</b>	<b>16,933</b>	<b>3,170</b>

- Presented in thousand dollars
- Minor difference in total due to rounding

## IMPACT TO PROJECTED RATE STABILIZATION FUND TRANSFER BY COMPONENT

B&V Line No	Description	2013 Rate Case				Actual Results				Impact to RSF			
		2012	2013	2014	2015	2012	2013	2014	2015	2012	2013	2014	2015
11	Total Water & Wastewater Service Revenue	565,396	576,239	615,631	639,682	568,378	580,180	617,225	646,702	(2,982)	(3,941)	(1,594)	(7,020)
13 to 17	Other Income	18,924	22,293	22,143	22,457	23,303	26,550	25,794	30,144	(4,379)	(4,257)	(3,651)	(7,687)
21	Liquidated Encumbrances	21,500	21,500	21,500	21,500	20,802	31,148	37,436	23,859	698	(9,648)	(15,936)	(2,359)
21	Total Operating Expense	(390,033)	(417,619)	(427,730)	(429,937)	(375,085)	(399,316)	(410,797)	(426,767)	(14,948)	(18,303)	(16,933)	(3,170)
26	Total Senior Debt Service	(191,845)	(203,323)	(206,446)	(209,238)	(191,400)	(201,015)	(201,710)	(205,270)	(445)	(2,308)	(4,736)	(3,968)
30	Total Subordinate Debt Service	(1,022)	0	0	0	(1,023)				1	0	0	0
22	Less (Net Revenues available for Debt Service) (a)	(37,355)	(42,705)	(45,423)	(48,139)	(36,449)	(42,213)	(45,023)	(47,212)	(906)	(492)	(400)	(927)
	<b>Total Impact</b>									(22,961)	(38,949)	(43,250)	(25,131)

(a) Reflects total impact on additional revenues required for coverage.

- Presented in thousand dollars

RSF - Rate Stabilization Fund